

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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| Applicant | : | Masaya Mitani et al. |
| Appl. No. | : | 10/827,179 |
| Filed | : | April 19, 2004 |
| For | : | ELECTROCHEMICAL CELL |
| Examiner | : | Karie Amber Oneill |
| Group Art Unit | : | 1745 |

AMENDMENT

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action mailed December 21, 2006, please reconsider the present application in light of the following amendments and comments.

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper

Remarks/Arguments begin on page 5 of this paper.